

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	Case No. 4:09MC00190JCH
v.)	
)	
JAMES DONNELLY,)	
)	
Respondent.)	

ORDER

On April 7, 2009, the United States of America filed a Petition to Enforce Internal Revenue Service Summons regarding Respondent James Donnelly. [Docket No. 1]. On that same date, this Court issued an Order to Show Cause requiring Mr. Donnelly to appear before this Court on May 14, 2009 to show cause why he should not be compelled to obey the Internal Revenue Service's ("IRS's") summons served on December 4, 2008. [Docket No. 2]. On May 14, 2009, the United States and the Respondent appeared before this Court. Respondent provided some documents in response to the IRS's summons and requested additional time to fully comply. This Court granted Respondent's request for additional time. [Docket No. 4]. Since May 14, 2009, Respondent has made no further effort to fully comply with the IRS's summons dated December 4, 2008.

This matter is now before the Court on the Court's Show Cause Order dated April 7, 2009. The Respondent, James

Donnelly failed to appear on Friday, June 19, 2009. Petitioner, the United States, having appeared before this Court on the 16th of April 2009, and based upon the Petition filed in this action and the exhibits attached thereto, including the Declaration of Cynthia Smith, Revenue Officer for the Internal Revenue Service,

IT IS HEREBY ORDERED that Respondent James Donnelly comply with the Internal Revenue Service summons issued December 4, 2008;

IT IS FURTHER ORDERED that Respondent James Donnelly obey each and every requirement of the December 4, 2008 summons, in particular, that he attend, testify, and produce the books, papers, records, or other data as is required and called for by the terms of the summons, before Cynthia Smith no later than

June 26, 2009;

IT IS FURTHER ORDERED that in accordance with the summons and the Petition, Respondent James Donnelly shall produce, to wit:

All documents and records Respondent possesses or controls reflecting assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period from January 1, 2008 to the date of your compliance. Also include all current vehicle registration certificates, deeds or

contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

In addition, all documents and records Respondent possesses or controls about income received for the year 2007. These records and documents include, but are not limited to: Form W-2 (Wage and Tax Statement), Form 1099 for interest and dividend income, employee earnings statements, and records of deposit with banks or other financial institutions. Also include all other books, records, documents, and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (including receipt of property other than money). Include all documents and records about any income you assigned to any other Person or entity.

The time frame for the documents to be produced according to the summons and Petition encompass not only the periods of calendar year 2007, but also extends through the date of this Order; and

IT IS FURTHER ORDERED that James Donnelly shall be sanctioned with a monetary fine of \$300.00 per day if he fails to fully comply with this Court's Order by June 26, 2006 until such date he produces all of the required tax information to the United States.

IT IS FURTHER ORDERED that this matter be continued until July 10, at 10 ~~p.m.~~ ^{a.m.}, at which time Respondent, James

Donnelly, shall appear before the undersigned, in Courtroom No. 16 North, of the Thomas F. Eagleton U.S. Courthouse, 111 South 10th Street, St. Louis, Missouri 63102.

SO ORDERED:



HONORABLE JEAN C. HAMILTON
UNITED STATES DISTRICT JUDGE

Dated this 19th day of June 2009